

§ 70.442

§ 70.442 Taxes relating to machine guns, destructive devices, and certain other firearms.

Part 179 of title 27 CFR contains the regulations relative to the:

- (a) Payment of special (occupational) taxes by manufacturers and importers of and dealers in, machine guns, destructive devices, and certain other types of firearms,
- (b) Payment of the tax on the making or transfer of such firearms,
- (c) Registration, identification, importation, and exportation of such firearms,
- (d) Keeping of books and records and rendering of returns, and
- (e) The forfeiture and disposition of seized firearms under the provisions of the National Firearms Act.

§ 70.443 Firearms and ammunition.

(a) *Commerce in firearms and ammunition.* (1) 27 CFR part 178 contains the regulations relative to:

- (i) The licensing of importers and manufacturers of firearms and ammunition, collectors of firearms, and dealers in firearms,
- (ii) The identification of firearms,
- (iii) The acquisition and disposition of firearms and ammunition,
- (iv) The records required to be kept by licensees, and
- (v) The forfeiture and disposition of seized firearms and ammunition, under the provisions of title I of the Gun Control Act of 1968, as amended, and also
- (vi) The restrictions regarding the receipt, possession, or transportation of firearms by certain persons.

(b) *Firearms and ammunition excise taxes.* (1) 27 CFR part 53 contains the regulations relative to:

- (i) Payment of excise tax on the sale of pistols, revolvers, firearms (other than pistols and revolvers), shells and cartridges,
- (ii) Establishing constructive sales price,
- (iii) Registration for tax free sales,
- (iv) Keeping of records and rendering of returns, and
- (v) The exportation or use in further manufacture of tax-paid articles.

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§ 70.444 Importation of arms, ammunition, and implements of war.

Part 47 of title 27 CFR implements Executive Order 11958 and supplements the import provisions contained in parts 178 and 179 of title 27 CFR. Part 47 establishes the U.S. Munitions Import List and contains the regulations relative to:

- (a) The registration of importers in arms, ammunition, and implements of war,
- (b) Import permit requirements,
- (c) Import certification and verification,
- (d) Import restrictions applicable to certain countries, and
- (e) The forfeiture of seized arms, ammunition, and implements of war under the Arms Export Control Act.

§ 70.445 Commerce in explosives.

Part 55 of title 27 CFR contains the regulations relative to:

- (a) Licensing of manufacturers, importers, and limited manufacturers of, and dealers in, explosives,
- (b) Permits for users who buy or transport explosives in interstate or foreign commerce,
- (c) Construction of different types of storage facilities for three classes of explosive material,
- (d) The identification of explosives,
- (e) The acquisition and disposition of explosives,
- (f) The records required to be kept by licensees and permittees,
- (g) The forfeiture and disposition of seized explosive material, under the provision of Title XI of the Organized Crime Control Act of 1970,
- (h) Operations by licensees or permittees and hearings procedure after denial or revocation of license or permit, and also
- (i) Restrictions regarding the receipt, possession, or transportation of explosives by certain persons under the provisions of Title XI of the Organized Crime Control Act of 1970.

§ 70.446 Rulings.

The procedure for rulings in the firearms and explosives area is set forth in § 70.471.

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]